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PART II

ADMINISTRATION
BUDGET AND FINANCE

42 IAM 5.2.2A

CHAPTER 5

ACCOUNTS

..2 Washington Central Office Accounts.

- A. Introduction. The accounts described in this section of the General Ledger are an integral part of the accounting system for the Bureau of Indian Affairs, and are applicable only to the Central Office fund control accounts. These accounts are used for (1) the distribution of obligation and expenditure authority of general and revolving funds to accounting offices and (2) distribution of obligation and expenditure authority of unavailable trust fund appropriations to accounting offices. The obligation and expenditure authorities are accomplished through the media of Advice of Allotment, Form No. 5-750. The illustrative entries for the Central Office define more clearly the financial transactions between the Central Office and the Area Office.

Reimbursements to appropriations and available special and trust fund receipts will not be accounted for through these accounts, but will be accounted for by the Area Office making the collections. These transactions will be consolidated by the Central Office from Area Office reports.

B. Chart and Definitions of Accounts.

(1) Chart of Accounts.

ASSETS AND OTHER DEBITS

1. Appropriated Funds with Funding Officer - Holding.
3. Appropriated Funds with the Treasury.
5. Authority to Incur Obligations in Advance of Appropriation.

LIABILITIES AND OTHER CREDITS

7. Unallotted Contract Authorizations.
8. Unallotted Appropriations.
 - 8.1 Unallotted Appropriations - Held by Central Office
 - 8.2 Unallotted Appropriations - Held by Area Offices.
9. Charges and Credits to Accounting Offices.

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(2) Definitions of Accounts.

1. Appropriated Funds with Funding Officer - Holding. These accounts shall serve as holding accounts for general, special, revolving, and trust fund appropriations with the Funding Officer. Separate accounts shall be maintained for each appropriation.
3. Appropriated Funds with the Treasury. This account shall include the unrequisioned balances of funds which have been appropriated by warrant action of the Treasury. The accounts shall be maintained to show separately the amounts applicable to each fund.
5. Authority to Incur Obligations in Advance of Appropriation. These accounts shall be maintained to control the obligation authority prior to the enactment of the appropriations by the United States Congress.
7. Unallotted Contract Authorizations. These accounts are maintained to show the unallotted balance of contract authorizations held by the Central Office. Separate accounts shall be maintained for each appropriation or fund.
8. Unallotted Appropriations. There shall be summarized under this caption for balance sheet purposes, the balances in accounts 8.1 and 8.2.
 - 8.1 Unallotted Appropriations - Held by Central Office. These accounts are maintained to show the unallotted balance of funds held by the Central Office and not accounted for by the Area Office until allotted. Separate accounts shall be maintained for each appropriation or fund and will apply generally to general and revolving fund appropriations.
 - 8.2 Unallotted Appropriations - Held by Area Offices. These accounts are maintained to show the unallotted balance of appropriations held by Area Offices. The balances in these accounts represent amounts collected and accounted for by the Area Offices prior to being allotted. In general, these accounts will apply only

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to collections of unavailable trust fund appropriations. Separate accounts shall be maintained for each appropriated trust fund and when necessary subdivided by the authorized and the unauthorized amounts and will be reciprocal to account 2030, "Central Office Fund Control" in the Area Office.

9. Charges and Credits to Accounting Offices. These accounts shall be maintained to show charges and credits to field accounting offices, including allotment and withdrawal of allotment of Contract Authorizations. Separate accounts shall be maintained by accounting office for each appropriation.
- C. Pro Forma Entries for the Central Office. The following entries illustrate the posting of financial transactions to the Central Office control accounts. It is not intended that the entries are complete or exhaustive.
- (1) Trust Funds Appropriated.
- (a) If accounted for by Central Office:
- Debit: 3 Appropriated Funds with the Treasury
- Credit: 8.1 Unallotted Appropriations Held by Central Office.
- (b) If accounted for by Area Office:
- Debit: 3 Appropriated Funds with the Treasury
- Credit: 8.2 Unallotted Appropriations held by Area Offices.
- Posting media: Appropriation Warrant.
- Note: Advice of Warrant or Advice of Revenue Warrant (Form 5-779 appropriately modified) shall be forwarded to the applicable accounting office upon receipt of Appropriation Warrant, Treasury Form 523, or Appropriation Warrant and Advice of Credit to Checking Account, Treasury Form 520.

(2) Advance of Trust Fund Appropriations to Funding Officer.

Debit: 1 Appropriated Funds with Funding Officer - Holding.

Credit: 3 Appropriated Funds with Treasury.

Posting media: Requisition for Disbursing Funds and Accountable Warrant.

(3) Allotment of Unavailable Trust Fund Appropriations to Area Offices.

Debit: 8.1 Unallotted Appropriations Held by Central Office.

8.2 Unallotted Appropriations Held by Area Offices.

Credit: 1 Appropriated Funds with Funding Officer - Holding.

Posting media: Allotment Advice, Form No. 5-750.

(4) Appropriations of General Fund, Revolving Loan Fund, and Interest on Trust Fund.

Debit: 1 Appropriated Funds with Funding Officer - Holding.

Credit: 8.1 Unallotted Appropriations Held by Central Office.

8.2 Unallotted Appropriations Held by Area Offices.

Posting media: Appropriation Warrant and Advice of Credit to Checking Account, Treasury Form 520.

(5) Allotment of General Fund, Revolving Loan Fund and Interest on Trust Fund Appropriations to Area Offices.

Debit: 8.1 Unallotted Appropriations Held by Central Office.

8.2 Unallotted Appropriations Held by Area Offices.

Credit: 1 Appropriated Funds with Funding Officer - Holding.

Posting media: Allotment Advice, Form No. 5-750.

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(6) Authority to Incur Obligations in Advance of Appropriation.

Debit: 5 Authority to Incur Obligations in Advance of Appropriations.

Credit: 7 Unallotted Contract Authorizations.

Posting media: Journal Voucher, Standard Form No. 1017G,
(based on Act of Congress)

(7) Allotment of Contract Authorization.

Debit: 7 Unallotted Contract Authorizations.

Credit: 9 Charges and Credits to Accounting Offices.

Posting media: Allotment Advice, Form 5-750.

(8) Allotments Reduced or Withdrawn from Accounting Offices.

Debit: 1 Appropriated Funds with Funding Officer - Holding.

Credit: 8.1 Unallotted Appropriations Held by Central Office.

8.2 Unallotted Appropriations Held by Area Offices.

Posting media: Allotment Advice, Form 5-750.

(9) Central Office Payments for Benefit of Accounting Offices.

Debit: 9 Charges and Credits to Accounting Offices.

Credit: 1 Appropriated Funds with Funding Officer - Holding.

Posting media: Voucher and Schedule of Payments, Standard
Forms 1166 and 1167.

Note: Advice of Charge, Form 5-790, shall be forwarded to the applicable accounting office and above entry reversed on receipt of advice from accounting office that Advice of Charge has been entered in field accounts.

(10) Non-expenditure Transactions of Appropriations.

(a) To Record Transfers Out:

Debit: 8.1 Unallotted Appropriations Held by Central Office.

Credit: 1 Appropriated Funds with Funding Officer - Holding.

(b) To Record Transfers In:

Debit: 1 Appropriated Funds with Funding Officer - Holding.

Credit: 8.1 Unallotted Appropriations Held by Central Office.

Posting media: Appropriation Transfer Authorization,
Standard Form 1151.

(11) Lapsing Appropriations Transactions - Allotments.

(a) Allotments returned to Central Office:

Debit: 1 Appropriated Funds with Funding Officer - Holding.

Credit: 8.1 Unallotted Appropriations Held by Central Office.

Posting media: Allotment Advice, Form 5-750 or Journal
Voucher, Standard Form 1017G.

(b) Unexpended Balances transferred to the Certified Claims
Fund:

Debit: 8.1 Unallotted Appropriations Held by Central Office.

Credit: 1 Appropriated Funds with Funding Officer - Holding.

Posting media: Appropriation Transfer Authorization,
Standard Form No. 1151.